



Order Filed on April 14, 2019  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

GURBIR S. GREWAL  
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of Taxation

In re:

MICHAEL and SUSAN KLAPKIN,

Debtors.

Hon. Christine M. Gravelle

Case No.: 18-22055 (CMG)

Chapter 13

Hearing Date: April 3, 2019

**CONSENT ORDER REGARDING NEW JERSEY DIVISION OF TAXATION'S CLAIMS**

The relief set forth on the following pages, numbered  
two (2) through three (3), is hereby **ORDERED**.

**DATED: April 14, 2019**

  
Honorable Christine M. Gravelle  
United States Bankruptcy Judge

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Debtor: Michael & Susan Klapkin

Case No.: 18-22055 (CMG)

Caption of Order: CONSENT ORDER REGARDING NEW JERSEY DIVISION OF TAXATION'S CLAIMS

This matter having been presented to the Court by Debtors, Michael and Susan Klapkin ("Debtors"), on Motion to Modify the Proof of Claim (Claim No. 19-1) of the State of New Jersey Division of Taxation ("N.J. Taxation"), and N.J. Taxation having filed an amended Proof of Claim (Claim No. 19-2), and the Debtors, by and through their counsel, Gillman, Bruton & Capone, LLC (Justin M. Gillman, Esq., appearing) and N.J. Taxation, by and through its attorney, Gurbir S. Grewal, Attorney General of New Jersey (Valerie A. Hamilton, Deputy Attorney General, appearing) having consented to the relief set forth herein, and good and sufficient cause appearing for the entry of the within Order; IT IS HEREBY ORDERED THAT:

(1) The Debtors have filed all required New Jersey tax returns through the 2017 tax year.

(2) N.J. Taxation's Proof of Claim 19-1, filed on February 5, 2019, is hereby superseded by Claim No. 19-2, filed on March 7, 2019.

(3) Claim No. 19-2 is hereby allowed as a Secured Claim in the amount of \$4,160.37, a Priority Claim in the amount of \$32,161.89, and a General Unsecured Claim in the amount of \$4,371.50.

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Debtor: Michael & Susan Klapkin

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(4) N.J. Taxation's Secured Claim in the amount of \$4,160.37 and Priority Claim in the amount of \$32,161.89 shall be paid in full through the Debtors' Chapter 13 Plan.

(5) N.J. Taxation's General Unsecured Claim in the amount of \$4,371.50 shall be paid pursuant to the terms of Debtors' Chapter 13 Plan.

(6) The Chapter 13 Trustee is hereby authorized to pay N.J. Taxation's allowed claims set forth herein.

CONSENTED AS TO FORM AND ENTRY:

GILLMAN, BURTON & CAPONE, LLC  
Attorneys for the Debtors

GURBIR S. GREWAL  
Attorney General of  
New Jersey

/s/Justin M. Gillman  
Justin M. Gillman, Esq.

/s/Valerie A. Hamilton  
Valerie A. Hamilton  
Deputy Attorney General